

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 103 OF 2016

**The Value Added Tax Act**  
(Laws, Volume 19, Cap. 331)

**The Value Added Tax (Exemption) (Amendment)  
Order, 2016**

IN EXERCISE of powers contained in section 15 of the Value Added Tax Act, the following Order is made:

1. (1) This Order may be cited as the Value Added Tax (Exemption) (Amendment) Order, 2016, and shall be read together with the Value Added Tax (Exemption) Order, 2014, in this Order referred to as the principal Order.

Title and  
commence-  
ment  
S.I No. 68 of  
2014

(2) This Order shall come into operation on 1st January, 2017.

2. Paragraph 2 of the principal Order is amended by the insertion of the following definition in the appropriate place:

Amendment  
of  
section 2

“transportation” means the commercial conveyance of persons by air, rail, road and water.

3. The Schedule to the principal Order is amended—  
(a) by the deletion of item 5 and the substitution therefor of the following:

Amendment  
of Schedule

5. *Transportation Services*—

Transportation of persons, except when provided by a taxable supplier to a client as a leisure activity or for hire, by—

(a) air;

(b) rail;

(c) road on a bus or coach licensed under the Road Traffic Act, 2002, with a seating capacity of fourteen or more persons; and

(d) water.; and

Act No. 11  
of 2002

(b) by the insertion immediately after item 5, of the following:

5A. *Aircraft*

purchase of aircraft licensed to carry passengers;

(c) in item 16 by the deletion of paragraph (e) and the substitution therefor of the following:

(e) agricultural supplies—

(i) bulbs, seed and plants for producing agricultural products referred to in paragraph (a);

(ii) fish seed;

(iii) fertilisers, insecticides, rodenticides, fungicides, herbicides, antisprouting products and plant growth regulators and similar products for agricultural use;

(iv) cattle, swine, sheep, goats, game farm animals, poultry and fish; and

(v) animal feed for cattle, swine, sheep, goats, game farm animals, poultry and fish.

LUSAKA

23rd December, 2016

[MFB.64/94C]

F. MUTATI,  
*Minister of Finance*